



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

December 15, 2014

Via E-mail

Mr. Michael L. Falcone
Chief Executive Officer and President
MMA Capital Management, LLC
621 East Pratt Street, Suite 600
Baltimore, MD 21202

Re: MMA Capital Management, LLC
Form 10-K for the Year Ended December 31, 2013
Filed March 21, 2014
File No. 0-55051
Form 10-Q for the Quarterly Period Ended September 30, 2014
Filed November 12, 2014
File No. 1-11981
Form 8-K
Filed November 10, 2014
File No. 1-11981

Dear Mr. Falcone:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel L. Gordon

Daniel L. Gordon
Senior Assistant Chief Accountant